

**LEGISLATIVE SERVICES AGENCY
OFFICE OF FISCAL AND MANAGEMENT ANALYSIS**

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FISCAL IMPACT STATEMENT

LS 6802

BILL NUMBER: HB 1617

NOTE PREPARED: Jan 12, 2009

BILL AMENDED:

SUBJECT: Special property tax statements.

FIRST AUTHOR: Rep. Smith M

FIRST SPONSOR:

BILL STATUS: As Introduced

FUNDS AFFECTED: ☐ **GENERAL**
☐ **DEDICATED**
☐ **FEDERAL**

IMPACT: Pending

Summary of Legislation: This bill eliminates the authority for a county to use provisional property tax statements and substitutes a requirement that the county use special property tax statements if the county auditor fails to deliver the abstract to the county treasurer before March 16. It requires the use of special statements for property taxes payable in 2009 if the abstract is not delivered before June 1, 2009. It provides that the special statements are calculated based on revised assessments determined using cost adjustments provided by the department of local government finance. It repeals superseded provisions.

Effective Date: Upon passage; January 1, 2008 (retroactive); January 1, 2009 (retroactive); January 1, 2010.

Explanation of State Expenditures: *As of the above date, the fiscal analysis of this bill has not been completed. Please contact the Office of Fiscal and Management Analysis for an update of this fiscal impact statement.*

Explanation of State Revenues:

Explanation of Local Expenditures:

Explanation of Local Revenues:

State Agencies Affected:

Local Agencies Affected:

Information Sources:

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